

# *State of Idaho*

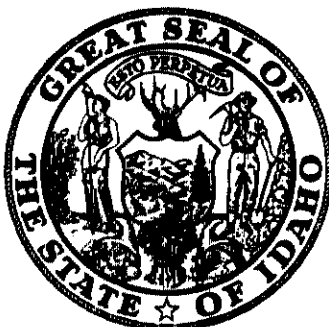
## **Department of State**

### **CERTIFICATE OF MERGER OR CONSOLIDATION**

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of merger of LIFE MASTERY, INC., A CALIFORNIA CORPORATION into LIFE MASTERY, INC., AN IDAHO CORPORATION, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this certificate of merger, and attach hereto a duplicate original of the Articles of merger.

Dated: December 7, 1992



*Pete T. Cenarrusa*  
SECRETARY OF STATE

By *Sheryl DeWitt*

**ARTICLES OF MERGER  
OF  
LIFE MASTERY, INC., A CALIFORNIA CORPORATION  
INTO  
LIFE MASTERY, INC., AN IDAHO CORPORATION**

Pursuant to the provisions of Section 30-1-74 of the Idaho Business Corporation Act, the undersigned corporations adopt the following Articles of Merger for the purpose of merging Life Mastery, Inc., a California corporation, into Life Mastery, Inc., a corporation to be organized under the laws of the state of Idaho.

**FIRST:** The Agreement and Plan of Merger ("Plan") attached to these Articles of Merger as Exhibit A was unanimously approved by the shareholders, directors and incorporator, as indicated, of each of the undersigned corporations, in the manner prescribed by the Idaho Business Corporation Act.

**SECOND:** As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, and the total number of shares which voted for or against this merger, are as follows:

Life Mastery, Inc., a California corporation:  
There are 500 shares, all one class, authorized to be issued by said corporation, of which 100 are issued and outstanding, all held by Kendrick M. Mercer, and all of which voted in favor of this merger.

Life Mastery, Inc., a corporation to be formed under the laws of the state of Idaho: There will be 5000 shares authorized, of which 500 have been subscribed by Kendrick M. Mercer, who has voted in favor of this merger.

Dated this 5 day of November, 1992.

California Corporation

Idaho Corporation

By: [Signature]  
President

By: [Signature]  
Kendrick M. Mercer,  
Incorporator, sole  
Director and sole  
subscribing shareholder

and [Signature]  
Secretary

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ARTICLES OF MERGER - 1  
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STATE OF IDAHO                    )  
                                      ) ss  
County of Bonner                 )

On this 5 day of November, 1992, personally appeared Kendrick M. Mercer and, after being sworn on his oath, did state that he is president of Life Mastery, Inc. a California corporation, that he is the Incorporator, sole director and sole subscribing shareholder of Life Mastery, Inc., a corporation to be formed under the laws of Idaho, that he has read the foregoing Articles of Merger and attached Plan of Merger and knows the contents thereof to be true and correct.

  
Kendrick M. Mercer

Sworn and subscribed to before me, the undersigned  
Notary Public for Idaho, as of the date set forth above.

  
Notary Public for Idaho  
Residing at Sandpoint

## AGREEMENT AND PLAN OF MERGER

The following constitutes the unanimous action of (a) the shareholders and directors of Life Mastery, Inc. a California Corporation (hereinafter the "California Corporation") and (b) the incorporator, initial board of directors and sole stock subscriber of Life Mastery, Inc., a corporation to be formed under the laws of the state of Idaho (hereinafter the "Idaho Corporation"), which action is taken as of November 1, 1992, both corporations being sometimes collectively referred to herein as the "Constituent Corporations".

Whereas the California Corporation is a corporation duly organized and existing under the laws of the State of California, having been incorporated on February 2, 1990, with authorized capital stock of 500 shares, one class, of which 100 shares are issued and outstanding and of which 100 shares shall be issued and outstanding at the effective time of the merger described herein;

Whereas the Idaho Corporation is a corporation to be organized under the laws of the State of Idaho, with authorized capital stock of 5000 shares, one class, of which 500 shares are to be issued and outstanding as of the effective date of the merger contemplated hereby;

Whereas the business of the Constituent Corporations is now conducted from offices in Idaho, and the respective Boards of Directors deem it advisable for the general welfare and advantage of the Constituent Corporations and their stockholders that the Constituent Corporations merge into a single corporation pursuant to this Plan and the applicable laws of the State of Idaho;

Now, therefore, pursuant to Sections 30-1-71 through 30-1-77, Idaho Code, and Section 368(a)(A) of the Internal Revenue Code, the parties agree that the Constituent

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Corporations shall be merged on the following terms and conditions:

(1) The Merger. On the effective date of this merger, the separate existence of California Corporation shall cease and the California Corporation shall be merged with and into the Idaho Corporation, which shall continue its corporate existence and be the corporation surviving the merger (the "Surviving Corporation"). Consummation of this Plan shall be effected by the filing of Articles of Merger in the State of Idaho, after satisfaction of the requirements of the applicable laws of said state. The effective time of the merger shall be the time at which the Articles of Merger shall have been filed in accordance with the laws of the State of Idaho and a Certificate of Merger issued.

(2) Governing Laws. The laws which are to govern the Surviving Corporation are the laws of the State of Idaho.

(3) Certificate of Incorporation and Bylaws. The Certificate of Incorporation of the Idaho Corporation on the effective date of the merger shall become and continue to be the Certificate of Incorporation of the Surviving Corporation until changed as provided by law.

The Bylaws of the Idaho Corporation at the effective time of the merger shall become and continue to be the Bylaws of the Surviving Corporation until altered or amended in accordance with the provisions thereof.

(4) Directors. The directors of the Idaho Corporation at the effective time of the merger shall become the directors of the Surviving Corporation until their successors are chosen.

(5) Officers. The officers of Idaho Corporation at the effective time of the merger shall continue to be the officers of the Surviving Corporation until their successors to office are duly selected.

(6) Annual Meeting of Stockholders. The first annual meeting of the stockholders of the Surviving Corporation after the effective time of the merger shall be the next annual meeting provided by the Bylaws of the Surviving Corporation.

(7) Terms and Conversion of Shares. The mode of carrying into effect the merger provided in this Plan and the manner and basis of converting the shares of the Constituent Corporations into shares of the Surviving Corporation, are as follows:

(a) Each share of common stock of the Idaho Corporation outstanding immediately prior to the effective time of the merger shall remain issued and outstanding.

(b) At the effective time of the merger, each share of issued and outstanding common stock of the California Corporation shall be converted into and become ten shares of fully paid and nonassessable common stock of the Idaho Corporation.

(8) Exchange of Stock Certificates. Each holder of outstanding common stock of the California Corporation, upon surrender to the Surviving Corporation of one or more stock certificates for common stock of the California Corporation for cancellation, shall be entitled to receive one or more stock certificates for the full number of shares of common stock of the Surviving Corporation into which the common stock of California Corporation so surrendered shall have been converted as aforesaid.

(9) Fractional Shares. No fractional shares of common stock of the Surviving Corporation or certificate or scrip representing the same shall be issued.

(10) Rights and Liabilities of the Constituent Corporations. As of the merger date, the corporate existence

of the Idaho Corporation, with all its purposes, powers and objects, shall continue unaffected and unimpaired by the merger, and the Idaho Corporation, as it shall be constituted after the effective time of the merger, is herein referred to as the "Surviving Corporation." The Surviving Corporation shall, from and after the effective time of the merger, have all of the rights, privileges, immunities and powers and be subject to all the duties and liabilities of a corporation organized under the Idaho Business Corporation Act and shall possess all of the rights, privileges, immunities and franchises, public and private, of each of the Constituent Corporations and all property, real, personal, and mixed and all debts due including subscriptions to shares and all other choices in action, and every other interest of or belonging to or due to each of the Constituent Corporations, shall be transferred to and vested in the Surviving Corporation without further act or deed, all in accordance with, and with the effect stated in Section 30-1-76 of the Idaho Business Corporation Act. The title to real estate, or interest in real estate, vested in the Constituent Corporations shall not revert nor shall it in any way be impaired because of the merger. The separate existence and corporate organization of the California Corporation shall cease upon the effective time of the merger.

The Surviving Corporation shall be responsible for compliance with applicable provisions of state and federal law, including without limitation, compliance with the reporting requirements of Treasury Regulations, Section 1.368-3.

(11) Signatures. This Agreement shall be signed by the President, and attested by the Secretary, of the California Corporation and by the Incorporator, sole director and sole subscriber of the Idaho Corporation, who is one

person, namely, Kendrick M. Mercer.

In Witness Whereof, each of the Constituent Corporations has caused this Plan and Agreement of Merger to be signed in its corporate name, all as of the date first above written.

Idaho Corporation

California Corporation

By: \_\_\_\_\_

Kendrick M. Mercer,  
Incorporator, Sole  
Director and Subscriber

\_\_\_\_\_  
Its President

Attest:

\_\_\_\_\_  
Its Secretary